

Article - Real Property

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§10–709.

(a) A contract of sale for single family residential real property improved by four or fewer single family units shall contain notice of the right to appeal provided under § 14–502(a)(2) of the Tax – Property Article.

(b) The notice required under subsection (a) of this section shall be in substantially the following form:

“If any real property is transferred after January 1 and before the beginning of the next taxable year to a new owner, the new owner may submit a written appeal as to a value or classification on or before 60 days after the date of the transfer.”

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